IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 25TH JULY 2007 / 3RD SRAVANA 1929

WP(C).No. 1342 of 2005(I)

PETITIONER:

A.V.THOMAS & CO. LTD.,
P.B.NO.4260, PANAMPILLY NAGAR P.O.,
COCHIN-682036, REP. BY ITS
CHIEF FINANCIAL OFFICER, MR.R.VENUGOPALAN.

BY ADV.SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SMT.PRIYA MAHESH
SMT.PRIYA MANJOORAN

RESPONDENTS:
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1. THE UNION OF INDIA, REP. BY
THE SECRETARY, MINISTRY OF FINANCE,
(DEPARTMENT OF REVENUE), NORTH BLOCK,
NEW DELHI-110 001.

2. THE COMMISSIONER OF CENTRAL EXCISE,
CENTRAL REVENUE BUILDINGS,
I.S. PRESS ROAD, ERNAKULAM, COCHIN-682 035.

BY ADV. SRI.JOHN VARGHESE, ASSISTANT SG
SRI. P. PARAMESWARAN NAIR, ASG

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 25/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE HON'BLE FINANCE MINISTER FOR THE YEAR 2004-05 DATED NIL.

EXT.P2: TRUE COPY OF THE RELEVANT EXTRACTS OF THE FINANCE ACT, 1994 DATED NIL.

EXT.P3: TRUE COPY OF THE RELEVANT EXTRACTS OF SERVICE TAX RULES, 1994 AS AMENDED UP TO SEPTEMBER 2004, DATED NIL.

EXT.P4: TRUE COPY OF THE CIRCULAR DATED 10TH SEPTEMBER 2004 ISSUED BY THE FINANCE MINISTRY-CIRCULAR F. NO. B-2/8/2004-TRU DATED 10.09.2004.

EXT.P5: TRUE COPY OF THE NOTIFICATIN DATED 03.12.2004 ISSUED BY THE CENTRAL GOVERNMENT PUBLISHED VIDE NOTIFICATION NO.32/2004-ST.

EXT.P6: TRUE COPY OF THE NOTIFICATION DATED 03.12.2004 ISSUED BY THE CENTRAL GOVERNMENT PUBLISHED VIDE NOTIFICATION NO.33/2004-ST.

EXT.P7: TRUE COPY OF THE NOTIFICATION DATED 03.12.2004 ISSUED BY THE CENTRAL GOVERNMENT PUBLISHED VIDE NOTIFICATIN NO.34/2004-ST.

EXT.P8: TRUE COPY OF THE NOTIFICATION DATED 03.12.2004 ISSUED BY THE CENTRAL GOVERNMENT PUBLISHED VIDE NOTIFICATION NO.35/2004-ST.

RESPONDENTS' EXHIBITS: NIL

/True Copy/

P.A to Judge.

KURIAN JOSEPH , J

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W.P.(C) NO. 1342 OF 2005

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Dated this the 25th day of July, 2007.

JUDGMENT

Whether the petitioner is liable to pay service tax during the period from 01.01.2005 to 13.05.2005 is the question raised in this writ petition. The same is covered in favour of the petitioner by the decision of this Court in W.P.C. No. 4838/2005. For parity of reasons, the writ petition is allowed declaring that there is no liability for the petitioner to pay service tax in respect of the above period.

KURIAN JOSEPH, JUDGE.

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